

# Fiscal Note

*Fiscal Services Division*



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**HF 621** – Property Assessment Appeal Board Revisions (LSB 2507HV)  
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## **Description**

**House File 621** strikes the July 1, 2013, sunset of the Property Assessment Appeal Board (PAAB) and eliminates the PAAB Review Committee. The Bill also modifies the grounds for filing an appeal and changes the deadline for appeals to be within 20 days of the adjournment of the local board of review or May 31, whichever is later. The Bill allows for waiving the 30 appeal hearing notice upon mutual agreement of all parties to the appeal.

## **Assumptions**

- The PAAB will continued to be funded by an allocation from Department of Revenue funding.
- The PAAB will continue to operate with the same staffing and use of resources as in the past, and the associated costs will grow by 1.0% annually.
- If the PAAB were sunset, some of the appeals would shift to the district court. The number that would shift has not been determined.
- The changes in deadline and the option to waive the 30-day notice only minimally affect board operations.

## **Fiscal Impact**

If the PAAB were allowed to sunset under current law, the cost of its operation would be eliminated. Since this Bill eliminates the sunset, the costs the board to continue to operate are estimated to be \$874,000 in FY 2014 and \$882,000 in FY 2015.

## **Sources**

Department of Revenue  
Iowa State Association of Counties

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/s/ Holly M. Lyons

April 8, 2013

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The fiscal note for this bill was prepared pursuant to **Joint Rule 17** and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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